

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

* Taxpayers with Total business income greater than \$0.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Total individuals	no.	1,355	295,360	394,120	119,240
Deductions (D1 to D15)					
Work related car expenses	no.	260	71,910	37,655	4,175
	\$	810,488	182,286,390	110,548,998	13,059,421
Work related travel expenses	no.	145	27,755	15,260	1,875
	\$	278,894	43,671,972	30,945,760	4,157,010
Work related uniform/clothing expenses	no.	405	106,940	75,135	9,220
	\$	93,380	25,950,631	17,323,045	1,976,047
Work related self-education expenses	no.	80	15,310	6,925	655
	\$	206,595	29,728,605	13,938,697	1,726,749
Other work related expenses	no.	625	140,670	87,580	11,135
	\$	997,711	180,144,532	101,308,035	14,234,400
Total work related expenses	no.	780	176,590	120,505	15,900
	\$	2,387,068	461,782,130	274,064,535	35,153,627
Deduction for project pool	no.	0	45	50	10
	\$	0	66,921	60,801	25,037
Low value pool deduction	no.	45	8,660	8,545	2,380
	\$	26,021	3,633,755	3,683,432	1,043,765
Interest deductions	no.	125	14,105	13,500	3,650
	\$	499,754	46,665,598	48,554,546	11,785,573
Dividend deductions	no.	115	8,950	7,865	2,035
	\$	670,488	45,489,063	45,738,082	18,429,585
Gifts or donations	no.	480	100,800	90,065	21,500
	\$	263,700	52,459,235	52,776,500	17,104,142
Cost of managing tax affairs	no.	590	150,115	152,640	37,720
	\$	442,620	59,402,185	80,477,063	25,219,513
Australian film industry incentives	no.	0	50	55	10
	\$	0	26,257	32,164	16,763
Deductible amount UPP of foreign pension/annuity	no.	0	705	735	145
	\$	0	798,414	534,223	191,556
Non-employer sponsored super contributions	no.	25	3,760	11,365	9,370
	\$	782,315	95,076,943	147,179,679	95,448,654

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Total individuals	no.	58,045	109,135	38,425	17,470
Deductions (D1 to D15)					
Work related car expenses	no.	1,800	3,190	1,175	695
	\$	5,740,891	10,865,200	4,118,838	2,764,737
Work related travel expenses	no.	860	1,420	475	310
	\$	2,124,801	3,751,045	1,321,295	842,000
Work related uniform/clothing expenses	no.	3,745	6,070	1,800	930
	\$	780,029	1,258,350	382,762	197,445
Work related self-education expenses	no.	290	505	150	80
	\$	816,375	1,542,890	448,234	226,597
Other work related expenses	no.	4,875	8,670	3,175	1,875
	\$	7,870,547	15,496,834	6,395,724	3,466,293
<i>Total work related expenses</i>	no.	6,870	12,040	4,135	2,365
	\$	17,332,643	32,914,319	12,666,853	7,497,072
Deduction for project pool	no.	10	15	10	5
	\$	16,096	13,245	20,625	6,806
Low value pool deduction	no.	1,245	2,570	1,025	585
	\$	684,090	1,425,946	767,643	443,512
Interest deductions	no.	2,010	4,490	2,050	1,225
	\$	11,526,294	31,561,829	21,941,201	22,619,843
Dividend deductions	no.	1,110	2,660	1,430	950
	\$	8,956,014	27,914,380	21,189,378	20,761,987
Gifts or donations	no.	10,265	19,865	7,180	3,865
	\$	13,332,857	22,554,157	20,913,150	10,196,207
Cost of managing tax affairs	no.	16,995	30,865	11,315	5,480
	\$	16,015,225	35,005,992	20,671,787	14,514,092
Australian film industry incentives	no.	5	10	5	5
	\$	41,597	30,354	19	4,880
Deductible amount UPP of foreign pension/annuity	no.	55	85	30	15
	\$	72,214	81,359	51,417	31,246
Non-employer sponsored super contributions	no.	6,635	17,005	8,930	5,215
	\$	81,444,683	287,693,601	212,905,327	146,782,700

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Total individuals	no.	7,060	3,735	450	1,044,390
Deductions (D1 to D15)					
Work related car expenses	no.	390	305	70	121,620
	\$	1,563,805	1,354,888	239,847	333,353,503
Work related travel expenses	no.	150	120	25	48,395
	\$	453,853	337,929	79,799	87,964,358
Work related uniform/clothing expenses	no.	475	380	70	205,170
	\$	102,793	90,525	16,455	48,171,462
Work related self-education expenses	no.	50	50	10	24,100
	\$	168,923	174,125	40,110	49,017,900
Other work related expenses	no.	980	735	155	260,480
	\$	1,684,990	1,336,141	229,324	333,164,531
<i>Total work related expenses</i>	<i>no.</i>	<i>1,215</i>	<i>915</i>	<i>185</i>	<i>341,505</i>
	\$	3,974,364	3,293,608	605,535	851,671,754
Deduction for project pool	no.	0	0	0	145
	\$	0	0	0	209,531
Low value pool deduction	no.	280	140	15	25,485
	\$	232,487	118,583	9,012	12,068,246
Interest deductions	no.	610	365	40	42,165
	\$	23,715,069	18,147,238	4,965,991	241,982,936
Dividend deductions	no.	475	270	40	25,895
	\$	16,948,950	9,874,229	5,068,289	221,040,445
Gifts or donations	no.	1,665	915	105	256,700
	\$	10,467,828	5,710,703	158,949	205,937,428
Cost of managing tax affairs	no.	2,410	1,570	225	409,920
	\$	10,756,016	4,731,994	765,589	268,002,076
Australian film industry incentives	no.	5	5	0	135
	\$	9,552	1,000	0	162,586
Deductible amount UPP of foreign pension/annuity	no.	5	5	0	1,780
	\$	3,077	929	0	1,764,435
Non-employer sponsored super contributions	no.	2,360	970	40	65,680
	\$	72,827,183	31,051,192	1,346,793	1,172,539,070

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Loss/nil	\$1-\$10,000	\$10,001-\$50,000	\$50,001-\$75,000
Forestry managed investment scheme deduction	no.	5	705	475	130
	\$	5,754	3,408,946	3,163,836	809,200
Election expenses	no.	5	60	45	20
	\$	532	118,951	91,545	40,642
Other deductions	no.	145	16,575	20,655	9,300
	\$	515,067	44,790,126	55,465,520	21,090,963
Total deductions	no.	1,095	232,235	238,865	63,855
	\$	5,593,319	813,718,522	711,821,926	226,359,020
Tax losses					
Tax losses earlier years claimed - PP	no.	5	910	1,785	555
	\$	52,850	13,453,615	25,924,296	8,886,110
Tax losses earlier years claimed - NPP	no.	55	3,810	7,180	2,540
	\$	2,047,219	33,671,909	75,514,344	34,896,073
Total tax losses of earlier years claimed	no.	60	4,640	8,850	3,045
	\$	2,100,069	47,125,524	101,438,640	43,782,183
Losses carried forward from earlier years - PP	no.	30	2,310	3,835	1,090
	\$	2,712,151	111,396,495	218,620,556	82,539,761
Losses carried forward from earlier years - NPP	no.	125	7,295	12,025	3,940
	\$	12,122,541	161,446,263	351,689,157	150,517,106

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$75,001-\$100,000	\$100,001-\$250,000	\$250,001-\$500,000	\$500,001-\$1,000,000
Forestry managed investment scheme deduction	no.	75	270	155	135
	\$	390,215	2,601,592	1,831,552	2,194,170
Election expenses	no.	10	25	15	5
	\$	31,271	62,230	84,300	10,875
Other deductions	no.	5,670	12,355	5,445	2,835
	\$	16,032,110	41,659,723	30,817,998	24,387,584
Total deductions	no.	31,815	62,060	24,070	12,205
	\$	165,875,309	483,518,727	343,861,250	249,450,974
Tax losses					
Tax losses earlier years claimed - PP	no.	355	915	450	170
	\$	6,460,787	24,242,009	19,528,594	15,107,459
Tax losses earlier years claimed - NPP	no.	1,520	3,880	1,840	1,050
	\$	24,088,250	81,514,622	52,538,812	51,902,489
Total tax losses of earlier years claimed	no.	1,845	4,720	2,245	1,200
	\$	30,549,037	105,756,631	72,067,406	67,009,948
Losses carried forward from earlier years - PP	no.	690	1,780	870	355
	\$	58,510,998	203,363,139	150,652,075	139,531,667
Losses carried forward from earlier years - NPP	no.	2,385	5,955	2,780	1,510
	\$	150,755,971	321,540,331	214,871,110	201,627,283

Taxation statistics 2009–10

Table 15: Personal tax

Taxpayers with business income, selected items, by total business income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$1,000,001-\$2,000,000	\$2,000,001-\$10,000,000	\$10,000,001 or more	Total
Forestry managed investment scheme deduction	no.	70	40	5	2,065
	\$	1,404,352	1,260,174	525,800	17,595,591
Election expenses	no.	5	5	5	175
	\$	950	7	1,560	442,863
Other deductions	no.	1,240	535	60	74,815
	\$	15,626,863	9,162,828	647,978	260,196,760
Total deductions	no.	5,290	2,865	360	674,715
	\$	155,966,691	83,352,485	14,095,496	3,253,613,719
Tax losses					
Tax losses earlier years claimed - PP	no.	55	20	5	5,225
	\$	8,973,452	4,925,489	626,008	128,180,669
Tax losses earlier years claimed - NPP	no.	485	415	70	22,845
	\$	33,003,043	60,037,087	17,702,226	466,916,074
Total tax losses of earlier years claimed	no.	535	435	70	27,640
	\$	41,976,495	64,962,576	18,328,234	595,096,743
Losses carried forward from earlier years - PP	no.	125	50	5	11,140
	\$	82,013,398	77,556,413	10,094,228	1,136,990,881
Losses carried forward from earlier years - NPP	no.	720	610	110	37,450
	\$	108,578,480	199,781,499	95,446,787	1,968,376,528